

# THE IRISH GENEALOGICAL RESEARCH SOCIETY

England & Wales · Charity number 235886

## Details

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Other names	IGRS
Status	Registered
Legal form	Other
Registered	1964-08-27
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	18 Stratford Avenue Gillingham ME8 0EP
Phone	01634362250
Email	<a href="mailto:info@irishancestors.ie">info@irishancestors.ie</a>
Website	<a href="http://www.irishancestors.ie/">http://www.irishancestors.ie/</a>

## Activities

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**Objects:** TO PROMOTE THE STUDY OF IRISH GENEALOGY.

**Activities:** To promote and encourage the study of Irish genealogy and to collect books and manuscripts of genealogical value. Has a library of books and documents relating mainly to Irish Family History, currently in store. Materials can be retrieved upon request by members. Publishes some records relating to Irish Family History on Society's website. For details see the Society's website.

## Classification

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- **How:** Provides Advocacy/advice/information
- **What:** Environment/conservation/heritage
- **Who:** The General Public/mankind

## Geography

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- Australia
- Canada
- Germany
- Ireland
- Italy
- Netherlands
- New Zealand
- Scotland
- South Africa
- Spain
- United States
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£21,419	£20,869	-	-
2023-12-31	£24,191	£30,227	-	-
2022-12-31	£30,006	£35,400	-	-
2021-12-31	£22,822	£22,504	-	-
2020-12-31	£21,084	£20,006	-	-

## Trustees

Name	Role	Appointed
<b>STEVEN CHARLES SMYRL</b>	Chair	
Audrey Mac Cready		2024-05-11
DAVID BUTLER PHD		2012-07-08
EDWARD JOHN ROWLAND		
JILL WILLIAMS		2011-10-02
James Boulden		2015-07-25
LINDA CLAYTON		
MAIRE MACCONGHAIL		
Mark Norman Graham Goold		2013-05-11
Mary Teresa Casteleyn		
Maureen Power		2025-03-22
Nick Reddan		2016-05-10
PETER MANNING FIGRS		
Paul Aloysius Gorry		2015-05-08
Peter Michael Quirk		2019-10-31
STEVEN KEOGH		2022-07-20
Sharon Hintze		2024-05-11
Stephen Francis Doherty		2024-05-11
Terence John Hatche		2015-05-09
Thomas Murphy		2019-04-09

**THE IRISH GENEALOGICAL RESEARCH SOCIETY**

England & Wales - Charity number 235886

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# Accounts

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# Trustees' Annual Report for the period

	Period start date				Period end date		
<b>From</b>	01	01	2022	<b>To</b>	31	12	2022

## Section A Reference and administration details

Charity name

The Irish Genealogical Research Society

Other names charity is known by

IGRS

Registered charity number (if any)

235886

Charity's principal address

18 Stratford Avenue

Gillingham

Postcode

ME8 0EP

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Steven Charles Smyrl	Chair		
2	Melanie Pamela Dawn Harries			
3	Steven Keogh			
4	Rosaleen Anne Boardman			
5	Peter Michael Quirk			
6	Thomas Murphy			
7	Nick Reddan			
8	James Boulden			
9	Terence John Hatche			
10	Paul Aloysius Gorry			
11	Mark Norman Graham Goold			
12	David Butler			
13	Jill Williams			
14	Peter Manning			
15	Edward John Rowland			
16	Mary Teresa Casteleyn			
17	Linda Clayton			
18	Bernadette Cass			
19	Máire MacConghail			
20				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

### Name of chief executive or names of senior staff members (Optional information)

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## Section B Structure, governance and management

### Description of the charity's trusts

Type of governing document  
(eg. trust deed, constitution)

Trust Deed

How the charity is constituted  
(eg. trust, association, company)

Trustee selection methods  
(eg. appointed by, elected by)

### Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

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## Section C Objectives and activities

### Summary of the objects of the charity set out in its governing document

The principal activities of the Society are the research into, preservation and dissemination of Irish Genealogical records. The objectives are realised by the production of newsletters, an annual learned journal and the maintenance of the library. The Society has a branch in Ireland that holds self-financing meetings.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

There has been an increase in the number of people attending online and in-person events with virtual participation continuing to increase with almost 40,000 followers on social media platforms.

Our priorities for the future are to devise a plan to digitise as much of the Library as possible to safeguard and preserve it for future generations and to develop a website that gives members greater access to the Library's unique and valuable resources virtually. However, our biggest challenge is funding the digitisation and conservation of the extensive resources contained within the Library.

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

**Summary of the main achievements of the charity during the year**

We continue to face the long-term impact of lockdown which changed the way in which the Society operated. Paid membership declined slightly during the year and analysis showed that approximately one-third of new members only join for one year. However, The work started by the founders of the Society eighty-six years ago is just as important today as it ever was.

We are now mainly using Stripe for our online payments system through the new website, which presented some initial difficulties which we have now resolved. The income for the Society coming via donations, events, subscriptions and digital downloads for 2022 was £29,763 (an increase over the previous year).

There was a significant increase in all our operational costs as a result of inflationary pressures. The printing and distribution costs of The Irish Genealogist remains the largest expected annual expense and in 2022 was £12,400. However, Library storage and document conservation costs continue to increase and are now comparable to the cost of the journal. We expect the costs of the Library to increase as plans to commence work to digitise records, subject to funding being secured, begin in 2023.

## Section E Financial review

Brief statement of the charity's policy on reserves

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Details of any funds materially in deficit

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**Further financial review details (Optional information)**

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

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## Section F Other optional information

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## Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (eg Secretary, Chair, etc)		
Date		



**Section A Independent Examiner's Report**

<b>Report to the trustees</b>	The Irish Genealogical Research Society		
<b>On accounts for the year ended</b>	31 December 2022	<b>Charity no (if any)</b>	235886
<b>Set out on pages</b>			

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2022**.

**Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: Anneela Haig Date: 21/3/24

Name: ANEELA HAIG BA CA CTA

Relevant professional qualification(s) or body (if any):

ICAS / CIOT

Address: WESTBY, 64 WEST HIGH STREET  
FORFAR, ANGUS, DD8 1BJ

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

[Empty box for disclosure details]



The Irish Genealogical Research Society		Charity No (if any)	235886
<b>Annual accounts for the period</b>			
Period start date	<b>01/01/2022</b>	<b>To</b>	Period end date 31/12/2022

## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	27,295	-	-	27,295	22,038
Charitable activities	S02	2,711	-	-	2,711	784
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	<b>30,006</b>	<b>-</b>	<b>-</b>	<b>30,006</b>	<b>22,822</b>
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	35,400	-	-	35,400	22,504
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	<b>35,400</b>	<b>-</b>	<b>-</b>	<b>35,400</b>	<b>22,504</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>						
	S13	-	-	-	-	-
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	<b>- 5,395</b>	<b>-</b>	<b>-</b>	<b>- 5,395</b>	<b>318</b>
<b>Extraordinary items</b>						
	S16	-	-	-	-	-
<b>Transfers between funds</b>						
	S17	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	<b>- 5,395</b>	<b>-</b>	<b>-</b>	<b>- 5,395</b>	<b>318</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	46,389	-	-	46,389	46,071
<b>Total funds carried forward</b>	S22	<b>40,994</b>	<b>-</b>	<b>-</b>	<b>40,994</b>	<b>46,389</b>

## Section B Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	-	-	-	-	-
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	188	-	-	188	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	48,606	-	-	48,606	67,829
<b>Total current assets</b>		B10	48,794	-	-	48,794	67,829
<b>Creditors: amounts falling due within one year</b>							
	(Note 20)	B11	-	-	-	-	-
<b>Net current assets/(liabilities)</b>		B12	48,794	-	-	48,794	67,829
<b>Total assets less current liabilities</b>		B13	48,794	-	-	48,794	67,829
<b>Creditors: amounts falling due after one year</b>							
	(Note 20)	B14	7,804	-	-	7,804	21,440
<b>Provisions for liabilities</b>		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	40,990	-	-	40,990	46,389
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	40,994	-	-	40,994	46,389
Revaluation reserve		B20	-	-	-	-	-
<b>Total funds</b>		B21	40,994	-	-	40,994	46,389

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy

Note 1 **Basis of preparation**

*This section should be completed by all charities .*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\*  the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

**not applicable**

Disclosure of any uncertainties that make the going concern assumption doubtful;

**not applicable**

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

**not applicable**

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

**Please disclose:**

<b><i>(i) the nature of the change in accounting policy;</i></b>	<b><i>not applicable</i></b>
<b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></b>	<b><i>not applicable</i></b>
<b><i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i></b>	<b><i>not applicable</i></b>

#### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

***Please disclose:***

<b><i>(i) the nature of any changes;</i></b>	<b><i>not applicable</i></b>
<b><i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i></b>	<b><i>not applicable</i></b>
<b><i>(iii) where practicable, the effect of the change in one or more future periods.</i></b>	<b><i>not applicable</i></b>

#### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

***Please disclose:***

<b><i>(i) the nature of the prior period error;</i></b>	<b><i>not applicable</i></b>
<b><i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i></b>	<b><i>not applicable</i></b>
<b><i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i></b>	<b><i>not applicable</i></b>

**Note 2**  
**Accounting policies**  
**2.2 INCOME**

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Legacies</b>	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Donated services and facilities</b>	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

✓	✓	✓
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Yes No N/a

**Settlement of insurance claims**

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

✓	✓	✓
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Yes No N/a

**Investment gains and losses**

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

✓	✓	✓
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Yes No N/a

**2.3 EXPENDITURE AND LIABILITIES**

**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

✓	✓	✓
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Yes No N/a

**Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

✓	✓	✓
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Yes No N/a

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

✓	✓	✓
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Yes No N/a

**Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

✓	✓	✓
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Yes No N/a

**Grants payable without performance conditions**

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

✓	✓	✓
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Yes No N/a

**Redundancy cost**

The charity made no redundancy payments during the reporting period.

✓	✓	✓
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Yes No N/a

**Deferred income**

No material item of deferred income has been included in the accounts.

✓	✓	✓
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Yes No N/a

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts

✓	✓	✓
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Yes No N/a

**Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

✓	✓	✓
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Yes No N/a

**Basic financial instruments**

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

✓	✓	✓
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**2.4 ASSETS**

**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

✓	✓	✓
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Yes No N/a

The depreciation rates and methods used are disclosed in note 9.2.

**Intangible fixed assets**

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

✓	✓	✓
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Yes No N/a

They are valued at cost.

✓	✓	✓
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Yes No N/a

**Heritage assets**

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

✓	✓	✓
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Yes No N/a

They are valued at cost.

✓	✓	✓
---	---	---

Yes No N/a

**Investments**

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

✓	✓	✓
---	---	---

Yes No N/a

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

✓	✓	✓
---	---	---

Yes No N/a

**Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

✓	✓	✓
---	---	---

Yes No N/a

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

✓	✓	✓
---	---	---

Yes No N/a

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

✓	✓	✓
---	---	---

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓	✓	✓

**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
✓	✓	✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
✓	✓	✓

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

## Note 3 Analysis of income

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Analysis</b>					
<b>Donations and legacies:</b>					
Donations and gifts	108	-	-	108	131
Gift Aid	-	-	-	-	-
Legacies	-	-	-	-	-
General grants provided by government/other charities	-	-	-	-	-
Membership subscriptions and sponsorships which are in substance donations	27,187	-	-	27,187	21,907
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	27,295	-	-	27,295	22,038
<b>Charitable activities:</b>					
Annual outing	1,920	-	-	1,920	-
Sale of product income	496	-	-	496	784
Unapplied cash payment income	52	-	-	52	-
Open day expenses	142	-	-	142	-
Lecturers' expenses	100	-	-	100	-
Other	-	-	-	-	-
<b>Total</b>	2,711	-	-	2,711	784
<b>Other trading activities:</b>					
	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Income from investments:</b>					
Interest income	-	-	-	-	-
Dividend income	-	-	-	-	-
Rental and leasing income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Separate material item of income:</b>					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Other:</b>					
Conversion of endowment funds into income	-	-	-	-	-
Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
Gain on disposal of a programme related investment	-	-	-	-	-
Royalties from the exploitation of intellectual property rights	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>TOTAL INCOME</b>	30,006	-	-	30,006	22,822
<b>Other information:</b>					
All income in the prior year was unrestricted except for: (please provide description and amounts)					
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.					
Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.					

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

## Note 6

## Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
	£				£			
<b>Expenditure on raising funds:</b>								
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-	-	-
<b>Expenditure on charitable activities:</b>								
Accountancy	873	-	-	873	-	-	-	213
Annual outing expenses	1,989	-	-	1,989	-	-	-	-
BTOP	960	-	-	960	-	-	-	-
Insurance	672	-	-	672	-	-	-	492
Council meeting	29	-	-	29	-	-	-	233
Events	92	-	-	92	-	-	-	-
Expenses refunded	328	-	-	328	-	-	-	-
Refund of excess membership fee	147	-	-	147	-	-	-	-
Other expenses	15	-	-	15	-	-	-	-
FFHS	25	-	-	25	-	-	-	-
Postage	7,189	-	-	7,189	-	-	-	176
Printing	5,443	-	-	5,443	-	-	-	-
Library	4,860	-	-	4,860	-	-	-	2,667
Document scanning	68	-	-	68	-	-	-	-
Storage costs	7,095	-	-	7,095	-	-	-	-
Misc	713	-	-	713	-	-	-	225
Speaker's fee	259	-	-	259	-	-	-	100
Stripe charges	346	-	-	346	-	-	-	-
Subscriptions refunded	236	-	-	236	-	-	-	441
Website	2,974	-	-	2,974	-	-	-	6,753
Irish Roots subscriptions	373	-	-	373	-	-	-	365

Bank charges	503	-	-	503	-	-	-	886
Paypal charges	211	-	-	211	-	-	-	-
IRGS journal								11,136
Foreign Exchange Adjustments								27
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>35,400</b>	<b>-</b>	<b>-</b>	<b>35,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,504</b>

**Separate material item of expense**

	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Other**

	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>35,400</b>	<b>-</b>	<b>-</b>	<b>35,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>Error</b>

**Other information:**

**Analysis of expenditure on charitable activities**

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Section C** **Notes to the accounts**

**Note 10** **Details of certain items of expenditure**

**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees**

**Assurance services other than audit or independent examination**

**Tax advisory fees**

**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year £</b>	<b>Last year £</b>
873	-
-	-
-	-
-	-

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
- 1.4	-
189.1	-
187.7	-

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-

**Note 20** Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	7,804	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>7,804</b>	<b>-</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income**

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year

**Movement in deferred income account**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

**Section C****Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
<b>Total</b>

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
48,606	-
-	-
48,606	-